

JUDGMENT

FILED: September 3, 1993

UNITED STATES COURT OF APPEALS

for the  
Fourth Circuit

NO. 93-1223  
MISC-92-117-E  
BK-89-00930

**FILED**  
**SEP 27 1993**  
U.S. DISTRICT COURT  
WHEELING WV 26201

In Re: HENRY ROBERT GREWE; CATHY ANNE GREWE, his wife  
Debtors

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HENRY ROBERT GREWE; CATHY ANNE GREWE, his wife  
Plaintiffs - Appellees

v.

UNITED STATES OF AMERICA, on behalf of its agency, Internal  
Revenue Service

Defendant - Appellant

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Appeal from the United States District Court for the  
Northern District of West Virginia at Wheeling  
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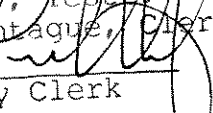
This case was heard by the Court on the record from the District  
Court and was argued by counsel.

The Court reverses the judgment of the District Court.

/s/ Bert M. Montague

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CLERK

A True Copy, Tested  
Bert M. Montague, Clerk  
BY   
Deputy Clerk